

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2017-077

Taxpayer's Name: Guy & Eileen Bauman

Mailing Address: 267 River Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 7500101697031

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

**Decision of Board:**

Value Sustained: \_\_\_\_\_

Value Changed From: \$50,000.00 To: \$40,000.00

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:00 am

Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

8/16/18  
Date

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**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Guy & Eileen Bauman

Parcel Number(s): 750010167031

Assessment Year: 2017

Petition Number: 2017-077

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains      ☒ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

|  |    |               |
|--|----|---------------|
| <input type="checkbox"/> Land              | \$ |               |
| <input type="checkbox"/> Improvements      | \$ | <u>50,000</u> |
| <input type="checkbox"/> Minerals          | \$ |               |
| <input type="checkbox"/> Personal Property | \$ |               |
| Total Value                                | \$ | <u>50,000</u> |

**BOE True and Fair Value Determination**

|  |    |               |
|--|----|---------------|
| <input type="checkbox"/> Land              | \$ |               |
| <input type="checkbox"/> Improvements      | \$ | <u>40,000</u> |
| <input type="checkbox"/> Minerals          | \$ |               |
| <input type="checkbox"/> Personal Property | \$ |               |
| Total Value                                | \$ | <u>40,000</u> |

This decision is based on our finding that:

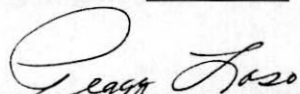
The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

This decision is based on the recommendation from the Assessor's Office to reducing the value to \$40,000 due to a comparable sale next door to the subject property.

The Board concludes that the petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 6<sup>th</sup> day of August, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

**NOTICE**

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This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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**Distribution:** • Assessor • Petitioner • BOE File

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2017-112

Taxpayer's Name: Craig Homan

Mailing Address: P.O. Box 3313

City: Lynchburg

State: VA

Zip Code: 24503

Taxpayer's Parcel No: 007503001000

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

**Decision of Board:**

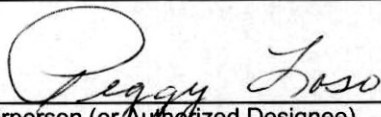
Value Sustained: \$46,200.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:30 am Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

8/16/18  
Date

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**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Craig Homan

Parcel Number(s): 007503001000

Assessment Year: 2017

Petition Number: 2017-112

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>41,800</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>4,400</u>      |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>46,200</u>     |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>41,800</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>4,400</u>      |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>46,200</u>     |

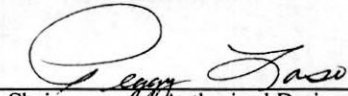
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented. The Board felt the Assessor's comparable sales were very clear.

The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 6<sup>th</sup> day of August, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2016-151, 2016-  
152, 2016-154, 2016-  
155, 2016-156, and  
2016-157

Taxpayer's Name: Balmellie Family Ltd.

Mailing Address: 132 Newaukum Valley Rd.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: See individual orders

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

**Decision of Board:**

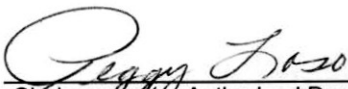
Value Sustained: \$0.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 am Ended at (time): \_\_\_\_\_



Chairperson (or Authorized Designee)



Date

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REV 60 0002e (w) (2/9/12)

**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Balmelli Family Ltd.

Parcel Number(s): 017707001022

Assessment Year: 2016

Petition Number: 2016-151

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>45,100</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>          |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>45,100</u>     |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>45,100</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>          |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>45,100</u>     |

This decision is based on our finding that:

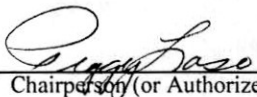
The Board sustained the Assessor's determination of value based on the evidence presented.

The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide sales.

The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 6<sup>th</sup> day of August, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Balmelli Family Ltd.

Parcel Number(s): 017707001020

Assessment Year: 2016

Petition Number: 2016-152

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

**Assessor's True and Fair Value**

|  |    |               |
|--|----|---------------|
| <input type="checkbox"/> Land              | \$ | <u>42,100</u> |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>      |
| <input type="checkbox"/> Minerals          | \$ | <u></u>       |
| <input type="checkbox"/> Personal Property | \$ | <u></u>       |
| Total Value                                | \$ | <u>42,100</u> |

**BOE True and Fair Value Determination**

|  |    |               |
|--|----|---------------|
| <input type="checkbox"/> Land              | \$ | <u>42,100</u> |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>      |
| <input type="checkbox"/> Minerals          | \$ | <u></u>       |
| <input type="checkbox"/> Personal Property | \$ | <u></u>       |
| Total Value                                | \$ | <u>42,100</u> |

This decision is based on our finding that:

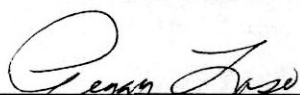
The Board sustained the Assessor's determination of value based on the evidence presented.

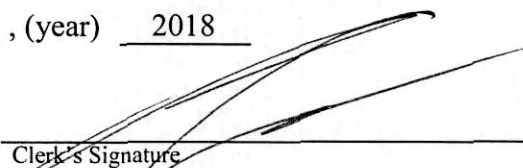
The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide sales.

The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 6<sup>th</sup> day of August, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File

**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Balmelli Family Ltd.  
Parcel Number(s): 017708010000  
Assessment Year: 2016      Petition Number: 2016-154

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>76,100</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>          |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>76,100</u>     |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>76,100</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>          |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>76,100</u>     |

This decision is based on our finding that:

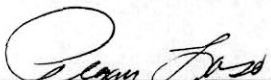
The Board sustained the Assessor's determination of value based on the evidence presented.

The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide sales.

The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 6th day of August, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File



Order of the Lewis County

Board of Equalization

Property Owner: Balmelli Family Ltd.

Parcel Number(s): 017708009000

Assessment Year: 2016

Petition Number: 2016-155

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

**Assessor's True and Fair Value**

|  |    |               |
|--|----|---------------|
| <input type="checkbox"/> Land              | \$ | <u>50,300</u> |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>      |
| <input type="checkbox"/> Minerals          | \$ | <u></u>       |
| <input type="checkbox"/> Personal Property | \$ | <u></u>       |
| Total Value                                | \$ | <u>50,300</u> |

**BOE True and Fair Value Determination**

|  |    |               |
|--|----|---------------|
| <input type="checkbox"/> Land              | \$ | <u>50,300</u> |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>      |
| <input type="checkbox"/> Minerals          | \$ | <u></u>       |
| <input type="checkbox"/> Personal Property | \$ | <u></u>       |
| Total Value                                | \$ | <u>50,300</u> |

This decision is based on our finding that:

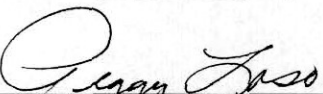
The Board sustained the Assessor's determination of value based on the evidence presented.


The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide sales.

The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 6<sup>th</sup> day of August, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
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**Distribution:** • Assessor • Petitioner • BOE File

**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Balmelli Family Ltd.

Parcel Number(s): 017707001030

Assessment Year: 2016

Petition Number: 2016-156

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>58,500</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>          |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>58,500</u>     |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>58,500</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>          |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>58,500</u>     |

This decision is based on our finding that:

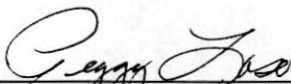
The Board sustained the Assessor's determination of value based on the evidence presented.

The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide sales.

The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this 6<sup>th</sup> day of August, (year) 2018

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
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Clerk's Signature

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**Distribution:   • Assessor   • Petitioner   • BOE File**

**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Balmelli Family Ltd.

Parcel Number(s): 017707001027

Assessment Year: 2016

Petition Number: 2016-157

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>59,000</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>          |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>59,000</u>     |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>59,000</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>          |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>59,000</u>     |

This decision is based on our finding that:

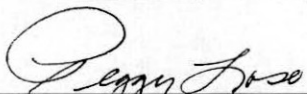
The Board sustained the Assessor's determination of value based on the evidence presented.

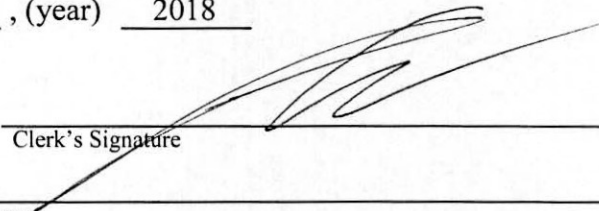
The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide sales.

The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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**Distribution:** • Assessor • Petitioner • BOE File

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2016-158

Taxpayer's Name: Joseph Balmelli

Mailing Address: 132 Newaukum Valley Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017940003001

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

**Decision of Board:**

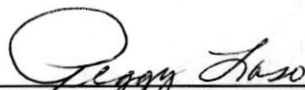
Value Sustained: \$3,100.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 am Ended at (time): \_\_\_\_\_



Chairperson (or Authorized Designee)

8/16/18  
Date

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Order of the       Lewis       County

Board of Equalization

Property Owner:   Joesph A. Balmelli  

Parcel Number(s):   017940003001  

Assessment Year:   2016  

Petition Number:   2016-158  

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

|  |    |  |
|--|----|--|
| <input type="checkbox"/> Land              | \$ | <u>          3,100          </u>         |
| <input type="checkbox"/> Improvements      | \$ | <u>                  0          </u>     |
| <input type="checkbox"/> Minerals          | \$ | <u>                                </u>  |
| <input type="checkbox"/> Personal Property | \$ | <u>                                </u>  |
| Total Value                                | \$ | <u>                  3,100          </u> |

**BOE True and Fair Value Determination**

|  |    |  |
|--|----|--|
| <input type="checkbox"/> Land              | \$ | <u>          3,100          </u>         |
| <input type="checkbox"/> Improvements      | \$ | <u>                  0          </u>     |
| <input type="checkbox"/> Minerals          | \$ | <u>                                </u>  |
| <input type="checkbox"/> Personal Property | \$ | <u>                                </u>  |
| Total Value                                | \$ | <u>                  3,100          </u> |

This decision is based on our finding that:


The Board sustained the Assessor's determination of value based on the evidence presented.

The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide sales.

The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office

Dated this   6<sup>th</sup>   day of   August  , (year)   2018  

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

NOTICE

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**Distribution: • Assessor • Petitioner • BOE File**

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2016-159 and 2016-160

Taxpayer's Name: Julie Balmelli-Powe

Mailing Address: 132 Newaukum Valley Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 022295003001 and 022283063002

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

**Decision of Board:**

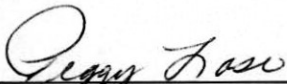
Value Sustained: \$0.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 am Ended at (time): \_\_\_\_\_



Chairperson (or Authorized Designee)

8/16/18  
Date

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**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Julie Balmelli- Powe

Parcel Number(s): 022295003001

Assessment Year: 2016

Petition Number: 2016-159

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>70,200</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>          |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>70,200</u>     |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>70,200</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>          |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>70,200</u>     |

This decision is based on our finding that:

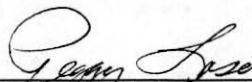
The Board sustained the Assessor's determination of value based on the evidence presented.

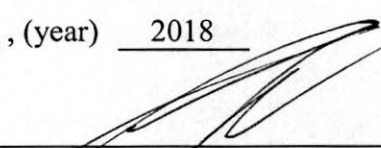
The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide sales.

The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 6<sup>th</sup> day of August, (year) 2018

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

**NOTICE**

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within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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**Distribution: • Assessor • Petitioner • BOE File**

**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Julie Balmelli- Powe

Parcel Number(s): 022283063002

Assessment Year: 2016

Petition Number: 2016-160

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>55,600</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>          |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>55,600</u>     |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>55,600</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>          |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>55,600</u>     |

This decision is based on our finding that:

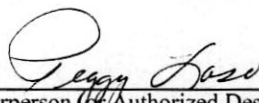
The Board sustained the Assessor's determination of value based on the evidence presented.

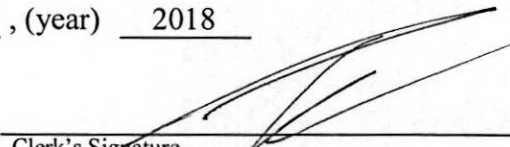
The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide sales.

The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 6<sup>th</sup> day of August, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2017-106

Taxpayer's Name: Estate of Steve Young

Mailing Address: P.O. Box 865

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017498005000

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

**Decision of Board:**

Value Sustained: \_\_\_\_\_

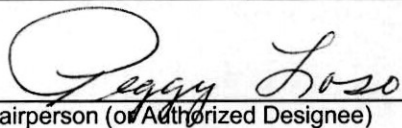
Value Changed From: \$77,000.00 To: \$62,000

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 pm

Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

8/16/18  
Date

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**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Estate of Steve Young

Parcel Number(s): 017498005000

Assessment Year: 2017

Petition Number: 2017-106

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains      ☒ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>77,000</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>0</u>          |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>77,000</u>     |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>62,000</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>          </u> |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>62,000</u>     |

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

Of all the comparable sales provided by both the Assessor's Office and the Appellant, this board feels that there was only one sale that was an adequate comparable. That comparable was the property on Sydney Lane and sold for \$62,000.

The Board concludes that the petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 6<sup>th</sup> day of August, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

**NOTICE**

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**Distribution: • Assessor • Petitioner • BOE File**

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2017-114

Taxpayer's Name: Aurelio Quintero

Mailing Address: 1164 Riverside Rd. W

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 021828003000

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

**Decision of Board:**

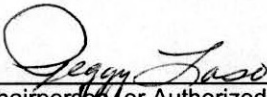
Value Sustained: \_\_\_\_\_

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: reinstated

Recorded on Tape No: Digital Recording

Hearing Began at (time): 3:00 pm Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

10/11/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Aurelio Quintero

Parcel Number(s): 021828003000

Assessment Year: 2017

Petition Number: 2017-114

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

The issue before the Board is the 2017 removal of 16.85 acres from Open Space Farm and Agriculture parcel 021828003000.

**This decision is based on our finding**

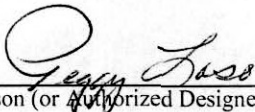
The Board has reviewed all the information provided.

It is the Board's opinion that the appellant has proven that he was in compliance at the time of the removal and is currently in compliance with the Open Space Farm and Agriculture program. The Board moved to reinstate Mr. Quintero into the program.

The Board concludes that the Petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 11<sup>th</sup> day of October, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**